

COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

VOTE

IN CITY COUNCIL

ORDER,

To transfer funds to continue various Cemetery projects.

ORDERED,

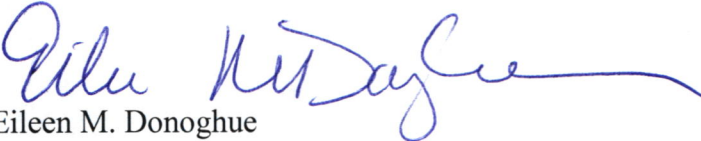
By the City Council of the City of Lowell, as follows:

That the amount of **Seventy Five Thousand and 00/100 (\$75,000.00) Dollars** be transferred:

FROM: Fund # 1723 as described in "Exhibit A"

TO: Various Accounts more fully described in "Exhibit A"

ORDER RECOMMENDED AND INTRODUCED BY:


Eileen M. Donoghue
City Manager

Transfer Form - Attachment "A"

[illegible]

Reason for Transfer:

To fund various cemetery improvements

Department Signature

/s/ Ralph Snow, DPW Commissioner

Chief Financial Officer

10/2/19

There's a lot to like about Lowell.

Ralph Snow
DPW Commissioner

Shannon Cohan
Superintendent of Parks and Open Space

September 23, 2019

Conor Baldwin
Chief Financial Officer
375 Merrimack Street
Lowell, MA 01852

Re: Cemetery Commission transfer of \$75,000.00 to be approved by the City Council

Dear Conor,

On Tuesday, September 17, 2019 the Cemetery Commission met for its regularly scheduled monthly meeting.

During the meeting the Cemetery Commission discussed a request to transfer \$75,000.00 from the Sale of Lots account to various Cemetery appropriations.

A motion was made by Chairman Gerard Largay – seconded by Vice Chairman Dennis Mercier:

“To transfer \$75,000.00 from Fund #1723, Sale of Lots, to the following Cemetery Division accounts:

- | | | |
|----------------------------------|--------------------------------|-------------|
| 1. Appropriation 04914153-530000 | Cemetery Professional Services | \$30,000.00 |
| 2. Appropriation 04914170-580301 | Cemetery General Improvements | \$20,000.00 |
| 3. Appropriation 04914151-513000 | Cemetery Overtime | \$25,000.00 |

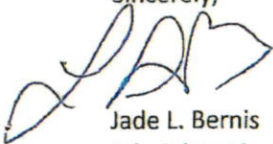
These transfers are requested for the following: To continue various Cemetery projects (hazardous tree removal project, shrub removal project, monument repair project, HMIS training, removal of debris from the WI storage area. Funds will also be used to purchase a columbarium for the WI Cemetery as well as to repair the Edson Cemetery porch, purchase of new file cabinets and grave markers.

So voted 3 – 0 – 2 absent

Kindly approve this request and forward so that this request can be placed on the City Council agenda.

If you have any questions please do not hesitate to contact me. Thank you for your cooperation in this matter.

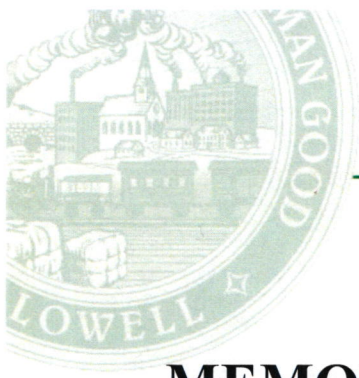
Sincerely,



Jade L. Bernis
Administrative Assistant/
Recording Secretary


Cc Cemetery Commission
Ralph Snow, DPW Commissioner
James Troup, Deputy Director of Finance and Administration
Shannon Cohan, Superintendent of Parks and Open Space
Lisa Coupe, Office Staff
Files

The City of
LOWELL
Alive. Unique. Inspiring.



Conor Baldwin
Chief Financial Officer

MEMORANDUM

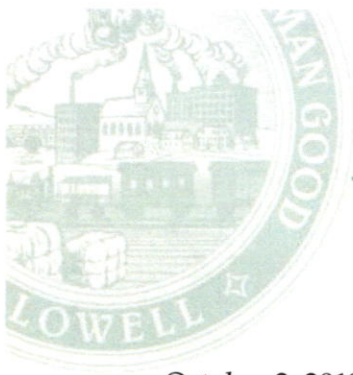
TO: Eileen M. Donoghue, City Manager
FROM: Conor Baldwin, Chief Financial Officer 
CC: Ralph Snow, DPW Commissioner
DATE: October 2, 2019
SUBJECT: Cemetery Transfer – Sale of Lots

The Cemetery Commission has forwarded to me a request for the City Council to transfer funds from the 'Sale of Lots' special revenue fund to support activities in the cemetery division of DPW in FY2020. Last month the Commission voted to support this transfer to upgrade the software necessary to manage the various city cemeteries. As this is a special revenue fund, separate and distinct from the city's general fund, there is no bearing on taxes.

The 'Sale of Cemetery Lots' account is a receipt reserved for appropriation fund held over from year-to-year for cemetery improvements. The receipts deposited in the fund are from the proceeds associated with the sale of lots in the city's various public cemeteries. Mass General Law Chapter 114 § 15 provides the authority for cities and towns to appropriate these funds for improving the cemetery grounds, amongst other uses.

This transfer request is routine in nature, as the statute specifically contemplates the use of these funds for improving and managing the cemeteries. The total of the transfer request is \$75,000. Below is a summary of the impacted accounts. Please let me know if you have any questions.

Account Number	Account Name	Original Budget	Previous Transfers	YTD		YTD			Balance		Balance After Transfer
				Revenue (Actual)	Current Budget	Expenditures (Actual)	Encumbrances		Before Transfer	Transfer	
Fund #1723	Sale of Lots	\$ 109,416.00	\$ -	\$ 48,186.00	\$ 157,602.00	\$ -	\$ -		\$ 157,602.00	\$ (75,000.00)	\$ 82,602.00
04914151-513000	Salary & Wages - OT	\$ 18,126.00	\$ -	\$ -	\$ 18,126.00	\$ 8,250.79	\$ -		\$ 9,875.21	\$ 25,000.00	\$ 34,875.21
04914170-580301	Cemetery General Improvements	\$ 3,750.00	\$ -	\$ -	\$ 3,750.00	\$ -	\$ 500.00		\$ 3,250.00	\$ 20,000.00	\$ 23,250.00
04914153-530000	Cemetery Professional Services	\$ 163,000.00	\$ -	\$ -	\$ 163,000.00	\$ 47,610.63	\$ 57,814.64		\$ 57,574.73	\$ 30,000.00	\$ 87,574.73



Eileen M. Donoghue
City Manager

October 2, 2019

Mayor William Samaras
And
Members of the Lowell City Council

Dear Mayor Samaras and Members of the Lowell City Council,

I am hereby requesting that the City Council vote a supplemental appropriation from the sale of lots special revenue fund to the general fund to support various activities in the Cemetery Division of DPW. The total amount of the transfer is \$75,000. The Cemetery Commission has voted to approve this transfer for the activities detailed in the enclosed memorandum from the Commission's secretary.

Also enclosed is a memorandum from the Chief Financial Officer which describes the relevant accounts. It is important to note that this transfer will have no impact to the taxpayers, as the money from the sale of lots funds consists of receipts deposited when cemetery lots in any of the city's six cemeteries are purchased by the public.

This fund is classified as a "receipts reserved for appropriation" fund on the city's ledger and the law requires a vote of the City Council to approve the transfer of funds. Please do not hesitate to let me know if there are any questions.

Sincerely,

Eileen M. Donoghue
City Manager

Cc: Conor Baldwin, Chief Financial Officer